

**Re: Lehman Brothers Holdings Inc.
Debtor Name: Lehman Re LTD
Chapter 11 Case# 08-13555 (JMP)
Claim#10424, Docket #21213
for A. M. Best Company Inc.
Our Account#9767600
Our Invoice#2223440 dated 7/2/2008**

EXHIBIT 8:

INVOICE#2223440 for \$150,000 dated 7/02/2008



INVOICE

TERMS: Net 30 Days

All Past Due Invoices are subject to a FINANCE CHARGE
of 1.5% per month which is equivalent to an ANNUAL
PERCENTAGE RATE OF 18%

ACCOUNT NUMBER	97676600
ORDER NUMBER	480359
P.O./ REFERENCE	86949
INVOICE DATE	7/2/08
INVOICE NUMBER	2223440

A.M. BEST COMPANY, INC.

FOR INQUIRIES AND CORRESPONDENCE
ONLY:

Ambest Road, Oldwick, New Jersey 08858-0700
(908) 439-2200 FAX (908) 439-3697
FED ID # 13-4955140

BILL TO:

MICHAEL GELBAND, PRESIDENT
LEHMAN RE LIMITED
HM 68
HAMILTON HM AX
BERMUDA

ORDERED BY (If different than BILL TO):

REPRINT 12/23/2008

SEE REVERSE SIDE FOR IMPORTANT INFORMATION CONCERNING A.M. BEST POLICIES.

QTY	PRODUCT CODE	DESCRIPTION / SHIP TO NAME	DELIVERY CHARGES	UNIT PRICE	DISCOUNT % AMOUNT	PRODUCT AMOUNT
1	002100908	2008 BEST'S RATING SVC FEE - L/H FSR - ANNUAL		150,000.00		150,000.00

TOTAL PRODUCT AMOUNT	\$150,000.00
TOTAL DELIVERY CHARGES	\$0.00
TOTAL SALES TAX	\$0.00
PREPAYMENT	\$0.00
TOTAL AMOUNT DUE	\$150,000.00

PLEASE REMIT PAYMENT IN U.S. FUNDS ON A U.S. BANK OR VIA WIRE TRANSFER (SEE BILLING POLICY #2 ON
BACK). CUSTOMERS LOCATED OUTSIDE OF THE U.S. TERRITORIES WILL BE CONSIDERED THE IMPORTER OF
THE SHIPPED GOODS AND HENCE MAY BE LIABLE FOR ANY APPLICABLE TAX AND CUSTOM DUTY CHARGES
INCURRED.